

	)	
UNITED STATES OF AMERICA,	)	
<i>ex rel.</i> JON H. OBERG,	)	
	)	
Plaintiff,	)	
v.	)	Civil Action No.: 1:07-CV-960 (CMH/JFA)
	)	
PENNSYLVANIA HIGHER EDUCATION	)	
ASSISTANCE AGENCY, <i>et al.</i> ,	)	
	)	
Defendant.	)	
	)	

Defendant Pennsylvania Higher Education Assistance Agency (“PHEAA”) hereby supplements its list of trial exhibit lists with the documents identified on Exhibit 1, which it expects to offer at trial or may offer if the need arises. PHEAA is also filing herewith as Exhibit 2 a complete version of its updated exhibit list to include these supplemental exhibits.

As with its original exhibit list, by listing an exhibit on this supplemental list PHEAA does not concede that any particular exhibit is admissible if offered by Relator, or is admissible for all purposes. PHEAA reserves the right to further amend or supplement its exhibit list as authorized or permitted by the Federal or Local Rules, Court Order, or as agreed by the parties.

Respectfully submitted,

/s/ Craig C. Reilly  
Craig C. Reilly, Esq. (VSB # 20942)  
111 Oronoco Street  
Alexandria, Virginia 22314  
Phone: (703) 549-5354  
Fax: (703) 549-5355  
craig.reilly@ccreillylaw.com

Matthew T. Regan, P.C. (admitted *pro hac vice*)  
KIRKLAND & ELLIS LLP  
300 North LaSalle  
Chicago, IL 60654  
Telephone: (312)-862-2000  
Fax: (312) 862-2200

Judson D. Brown (admitted *pro hac vice*)  
Michael A. Glick (admitted *pro hac vice*)  
Tracie L. Bryant (admitted *pro hac vice*)  
Thomas P. Weir (admitted *pro hac vice*)  
KIRKLAND & ELLIS LLP  
655 Fifteenth Street NW  
Washington, D.C. 20005  
Telephone: (202) 879-5000

Daniel B. Huyett (admitted *pro hac vice*)  
STEVENS & LEE, P.C.  
111 North Sixth Street  
P.O. Box 679  
Reading, PA 19603-0679  
Telephone: (610) 478-2000

-and-

Neil C. Schur (admitted *pro hac vice*)  
STEVENS & LEE, P.C.  
1818 Market Street, 29<sup>th</sup> Floor  
Philadelphia, PA 19103  
Telephone: (215) 751-1944

*Counsel for Defendant Pennsylvania Higher  
Education Assistance Agency*

## **CERTIFICATE OF SERVICE**

I hereby certify that on this 26th day of November 2017, a true and correct copy of the foregoing pleading or paper was served using the Court's CM/ECF system, with electronic notification of such filing to all counsel of record:

/s/ Craig C. Reilly

Craig C. Reilly, Esq. (VSB #20942)

111 Oronoco Street

Alexandria, Virginia 22314

Phone: (703) 549-5354

Fax: (703) 549-5355

craig.reilly@ccreillylaw.com

*Counsel for Defendant Pennsylvania Higher  
Education Assistance Agency*

## EXHIBIT 1

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-367	10/13/2003	Letter B. McPherson to W. Wall re DOE Review Report for Alabama Commission on Higher Education	OBERGIII_00015753	OBERGIII_00015769
DX-368	7/14/2004	Email J. Wallace to M. Halaska re Questionable Tax Exempt Billing with attachment	OBERGIII_00015770	OBERGIII_00015779
DX-369	9/1/2002	Tax Exempt Issues	OBERGIII_00015780	OBERGIII_00015795
DX-370	7/13/2004	Email J. Wallace to M. Halaska re Questionable Tax Exempt Initiative	OBERGIII_00015796	OBERGIII_00015797
DX-371	12/15/2001	Trust Indenture, dated as of December 15, 2001 between PHEAA and Allfirst Bank, Securing \$92,925,000 aggregate principal amount of Student Loan Adjustable Rate Revenue Refunding Bonds, 2001 Series B	PHEAA-OBERG-043492	PHEAA-OBERG-043609
DX-372		ED OIG Procedures Report	EDOIG-PH-002679	EDOIG-PH-002859
DX-373		H.R. 5186, Taxpayer-Teacher Protection Act of 2004 (available at <a href="https://www.gpo.gov/fdsys/pkg/BILLS-108hr5186enr/pdf/BILLS-108hr5186enr.pdf">https://www.gpo.gov/fdsys/pkg/BILLS-108hr5186enr/pdf/BILLS-108hr5186enr.pdf</a> )		
DX-374		PL 109-171, Higher Education Reconciliation Act of 2005 (available at <a href="https://www.gpo.gov/fdsys/pkg/PLAW-109publ171/pdf/PLAW-109publ171.pdf">https://www.gpo.gov/fdsys/pkg/PLAW-109publ171/pdf/PLAW-109publ171.pdf</a> )		

## EXHIBIT 2

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-001	9/20/2004	GAO Report GAO-04-1070, Federal Family Education Loan Program, Statutory and Regulatory Change Could Avert Billions in Unnecessary Federal Subsidy Payments		
DX-002	3/1/1996	Dear Colleague Letter 96-L-186 Clarification and Interpretative guidance on certain provisions in the Federal Family Education Loan (FFEL) Program regulations published on December 18, 1992		
DX-003	8/27/2003	Email P. Moran to B. Siegel re Review of proposed response re CRS data request - 9 1/2 % loans (ECF No. 330-12)	EB-B-004567	EB-D-004568
DX-004	11/5/2003	EFC Exchange, "Stroup Comments on Half SAP / 9.5 Percent Loans"	ISLLC-1	ISLLC-2
DX-005	9/4/1996	Special Allowance Reporting for Tax-Exempt Obligations, SLSA Interpretation	PHEAA-OBORG-465250	PHEAA-OBORG-465261
DX-006	7/24/1997	PHEAA Change Request 97000520 re Loans that are originated in a tax exempt bond issues are eligible to keep their tax exempt status for special allowance even if they are transferred to a taxable bond issue	PHEAA-OBORG-444114	PHEAA-OBORG-444123
DX-007	10/30/2002	Draft Letter E. Crisp to S. McCullough, Iowa Student Loan Liquidity Corporation re Iowa Student Loan Liquidity Corporation (LID: 827825) Federal Family Education Loan (FFEL) program portfolio	ISLLC-15	ISLLC-21
DX-008	12/9/2003	Letter E. Crisp, US DOE to S. McCullough, Iowa Student Loan Liquidity Corporation re Iowa Student Loan Liquidity Corp FFEL Program Portfolio Review Report	ISLLC-000002	ISLLC-000008
DX-009	10/13/2005	Letter L. Avery, DOE Management and Program Analyst to M. Schmidt, AES Director of Public Finance re AES FFELP Program Secondary Market Review Report	PHEAA-OBORG-1057775	PHEAA-OBORG-1057779
DX-010	3/28/2006	Letter L. Avery, Federal Student Aid to M. Schmidt, American Education Services re AES FFELP Program Review Report	PHEAA-OBORG-1019244	PHEAA-OBORG-1019254
DX-011	8/26/2002	Email G. Harris to K. Turner, et al re Billing of Tax-Exempt Bonds for Special Allowance	ISLLC-000051, ED-B-001141	ISLLC-000062, ED-B0001149
DX-012	7/10/2003	Email G. Harris to A. Roca-Baker re 9.5% guaranteed	ED-B-001200	ED-B-001202

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-013	10/27/2003	Morgan Barnett, Big Money on Campus, U.S. News & World Report, Vol 135, Issue 14 (ECF No. 330-14)	OBERG00006104	OBERG00006113
DX-014	1/25/2006	Email J. Preston to A. Mehalko re Request for Guidance -- 9.5% Floor Issues	PHEAA-OBERG-810665	PHEAA-OBERG-810668
DX-015	9/12/2003	Memo K. Hansen, Federal Student Aid to S. Holding-Hinton, OIG re IG Hotline Complaint - Special Allowance Payments ED/01990-02 (ECF No. 412-59)	OBERG00005999	OBERG00005999
DX-016	10/21/2003	Email T. Skelly to J. Oberg re Grant and Loan Issues	OBERG00007670	OBERG00007671
DX-017	4/1/2004	Letter C. McMullen, US Office of Special Counsel to J. Oberg re OSC File No. DI-04-0440	OBERGIII_00000773	OBERGIII_00000773
DX-018	8/30/2004	Money for Nothing: Skyrocketing Waste of Tax Dollars on Student Loan Companies' Scheme, The Institute of College Access and Success, Inc. (TICAS),		
DX-019	9/20/2004	Email J. Oberg to Ticasdirector, et al re FINAL Iowa Program Review Letter	TICAS 0000517	TICAS 0000517
DX-020	1/24/2007	Email J. Oberg to M. Dannenberg, S. Burd, R. Shireman, I. Rons re ED Dear Colleague on Nelnet - just posted	NAF0063	NAF0063
DX-021	5/15/2007	Email J. Oberg to M. Dannenberg re EdNews 5.15	NAF0066	NAF0066
DX-022	5/17/2007	Email S. Burd to J. Oberg re ED legal strategy explanation	NAF0067	NAF0068
DX-023	5/17/2007	Email B. Shireman to J. Oberg re Transferring (ECF No. 331-46)	OBERG00006375	OBERG00006375
DX-024	9/19/2008	Email J. Oberg to S. Burd re Blog Ideas to Smoke out Lenders	NAF0078	NAF0085
DX-025	12/12/2008	Email J. Oberg to S. Burd re Facts and 9.5	NAF0098	NAF0098
DX-026	5/5/2004	College Access & Opportunity Act Summary, House Education & the Workforce Committee		
DX-027	10/6/2004	Excerpts of 150 Congressional Record H8319, Boehner Kildee Statements re Taxpayer-Teacher Protection Act of 2004 (ECF No. 331-23)		
DX-028	9/30/2004	Letter R. Paige and J. Bolten to Hon. J. Boehner, Chairman, Committee on Education and the Workforce re Special Allowance Payments under the FFELP	OBERGIII_00012708	OBERGIII_00012708
DX-029	10/7/2004	House Action on Loan Subsidies Right-And Only--Way to Go Say U.S. Secretary of Education Rod Paige, US DOE Press Release		

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-030	11/18/2004	Letter R. Paige, US DOE to Hon. E. Kennedy, US Senate re Excessive Special Allowance Payments made to certain lenders under the FFELP		
DX-031	9/9/2005	Servicer/Lender Review Guide	ED-X-000006	ED-X-000011
DX-032		Letter J. Oberg to Madam Secretary re Student Loan Scandal	OBERG00003325	OBERG00003327
DX-033		Notes of J. Oberg re US DOE Determination re Payments	OBERG00004504	OBERG00004505
DX-034		Notes of J. Oberg re Concerns about 9.5% guaranteed SAPs, and related issues	OBERG00005075	OBERG00005076
DX-035		Email J. Oberg, Recipient Unknown, re Q's to Anticipate; Devil's Advocate Q's	OBERG00007102	OBERG00007104
DX-036		Email J. Oberg to Unknown Recipient re OIG Where Are You?	OBERG00007112	OBERG00007113
DX-037		Email J. Oberg to B. Jones re Brian Jones and Mark Brenner in on the 9.5 growth scheme	OBERG00007367	OBERG00007368
DX-038		Notes of J. Oberg re OIG Complaint GAO Interest (ECF No. 331-48)	OBERG00007404	OBERG00007404
DX-039		Inputs from Department FOIA Data Chart	OBERG00007785	OBERG00007786
DX-040		Email J. Oberg to Tom re 9.5 Illegal Claims Recovery	OBERG00009752	OBERG00009754
DX-041		Email J. Oberg to D. Williams, SEC re Nelnet investigation	OBERG00009917	OBERG00009924
DX-042		Email J. Oberg to Steve re Some Iowa Documents	OBERG00009958	OBERG00009959
DX-043		Email J. Oberg to D. Piersol, Journal Star re Student Loan Battles Upcoming	OBERG00009969	OBERG00009972
DX-044		Email J. Oberg to Senator C. David, Senator A. Shopen, Senator J. Kilvington re Nelnet; Legislation; Research	OBERG00010061	OBERG00010063
DX-045		Email J. Oberg to Amit re WP article by Nick Anderson re 9.5 scheme	OBERG00010065	OBERG00010067
DX-046		Email J. Oberg to P. Basken, Chronicle re Deal Colleague Letter Posted	OBERG00010103	OBERG00010105
DX-047		Email J. Oberg to M. Schneider re Revolving Door	OBERGIII_00024959	OBERGIII_00024595
DX-048		PHEAA Advertisement (Nurse)	PHEAA-OBERG-12586	PHEAA-OBERG-12586
DX-049		PHEAA Brochure (Pennsylvania Grant Program)	PHEAA-OBERG-12840	PHEAA-OBERG-12841
DX-050	8/7/1963	Pennsylvania Higher Education Assistance Agency Act of August 7, 1963, P.L. 549, No. 290		
DX-051	3/1/1980	Congressional Budget Office, State Profits on Tax-Exempt Student Loan Bonds: Analysis and Options		
DX-052	8/1/1986	Congressional Budget Office, The Tax-Exempt Financing of Student Loans		

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-053	2/14/1992	NCHELP Program Regulation Committee Analysis Second Clearance Draft 11/20/90 NPRM		
DX-054	1/13/1993	Letter S. Ryan, New England Education Loan Marketing Corporation to R. Evans, US DOE re Proposed Changes to Regulations		
DX-055	2/16/1993	Memo S. Ryan, Nellie May to J. Frohlicher et al re Tax-exempt Issues		
DX-056	4/16/1993	Letter S. Ryan of Nellie Mae to R. Evans, US DOE re 19921218 Final regulations		
DX-057	5/7/1993	Letter from US DOE to S. Ryan, Nellie Mae, re Positon in Dear Colleague Letter		
DX-058	5/27/1993	Memo S. Ryan, Nellie Mae to R. Evans, US DOE re Tax-Exempt Issues		
DX-059	7/29/1993	Letter R. Evans, US DOE to S. Ryan, New England Education Loan Marketing Corporation re Tax-exempt issues		
DX-060	10/14/1993	Letter Foley Lardner to R. Madden, FFELP Loans Branch re Payment of Special Allowance on Eligible Loans Financed by Refunding Obligations	ED-D-000019	ED-D-000021
DX-061	11/24/1993	Letter P. Moran, US DOE to D. Reicher, Foley Lardner re Statutory Special Allowance Rates	ED-D-000041	ED-D-000041
DX-062	8/8/1995	Memo P. Shedd to S. Ryan re 1992 Dear Colleague Letter		
DX-063	5/23/2001	Memo F. Ballard to File re PHEAA Refunding Bonds and 95% Floor	PHEAA-OBORG-1304498	PHEAA-OBORG-1304499
DX-064	6/30/2001	2001 PHEAA Financial Statements, Years ended June 30, 2001 and 2000		
DX-065	7/1/2001	34 CFR Section § 682.301 (7-1-01 Edition)		
DX-066	10/8/2001	Letter S. Ryan-Macie to Southwest Student Services Corporation re Chronological History re 682.302e (ECF No. 336-30)	SLMA_P0027274	SLMA_P0027347
DX-067	10/10/2001	Email S. Moskowitz to P. Moran re Tax-exempt bond issues (ECF No. 333-44)	MOSKOWITZ_000095	MOSKOWITZ_000099
DX-068	12/27/2001	Letter Ballard Spahr to PHEAA re \$92,925,000 Pennsylvania Higher Education Assistance Agency Student Loan Adjustable Rate Revenue Refunding Bonds, 2001 Series B Special Allowance Payments by Department of Education	PHEAA-OBORG-398408	PHEAA-OBORG-398411
DX-069	2/7/2002	Email J. Oberg to D. Pollard, US DOE re PHEAA announces zero-fee Stafford loans with participating lenders forwarding Press Release	OBORGIII_00024637	OBORGIII_00024639

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-070	3/15/2002	PN1411 Sally Stroup, Department of Education Confirmed by the Senate by Voice Vote		
DX-071	4/19/2002	Email T. Guenther to A. Mehalko re Interest Rate Sensitivity	PHEAA-OBERG-371722	PHEAA-OBERG-371722
DX-072	5/1/2002	Memo R. Wiley to S. Miller re Tax-Exempt Floor Loans	PHEAA-OBERG-411961	PHEAA-OBERG-411962
DX-073	5/9/2002	Memo R. Willey to T. Guenther and M. Schmidt, AES, PHEAA to R. Wiley re 9.5% Floor Loans	PHEAA-OBERG-398154	PHEAA-OBERG-398155
DX-074	6/30/2002	2002 PHEAA Annual Financial Report		
DX-075	7/17/2002	Email R. Foresman, Iowa Student Loan Liquidity Corporation to J. Wallace, US DOE re SAP question	ISLLC-91	ISLLC-91
DX-076	7/19/2002	Email R. Foresman, Iowa Student Loan Liquidity Corporation to S. McCullough, et al re SAP Issue - CONFIDENTIAL	ISLLC-89	ISLLC-90
DX-077	8/19/2002	Personal To Do List of T. Guenther	PHEAA-OBERG-1182790	PHEAA-OBERG-1182805
DX-078	8/29/2002	Memo T. Guenther, AES, PHEAA to R. Wiley re Variable Aspect of 9.5% Floor Loan	PHEAA-OBERG-368137	PHEAA-OBERG-368139
DX-079	9/5/2002	Email P. Moran to K. Hansen re Billing of Tax-Exempt Bonds for Special Allowance	ISLLC-000043	ISLLC-000050
DX-080	10/31/2002	Email M. Halaska to G. Hilty, et al re SAP Tax-Exempt Issue (ECF No. 330-09)	ISLLC-000035	ISLLC-000042
DX-081	12/31/2002	Spreadsheet ED Documentation 9.5% SAP (ECF No. 336-07)	OBERG00007702	OBERG00007710
DX-082	1/3/2003	Email G. Schleuger to M. Dunlap et al re Tax Exempts Floor Earnings Half-SAP (ECF No. 330-24)	N0124992	N0124992
DX-083	1/5/2003	Email P. Tone to M. Dunlap et al re 9.5% Floor	ED-D-000224	ED-D-000225
DX-084	4/16/2003	Email G. Harris to P. Moran re Billing of Tax-Exempt Bonds for Special Allowance	ISLLC-000032	ISLLC-000034
DX-085	4/23/2003	Memo G. Schleuger to File re Meeting with Hill staff and ED Staff re Floor Income Issues	ED-D-000227	ED-D-000228
DX-086	4/25/2003	Letter Ballard Sphar re \$150,000,000 Pennsylvania Higher Education Assistance Agency Student Loan Adjustable Rate Revenue Bonds, 2003 Series A Special Allowance Payments by Department of Education	PHEAA-OBERG-050276	PHEAA-OBERG-050278
DX-087	4/30/2003	Email P. Tone to M. Dunlap et al re Floor Earnings Update	ED-D-000229	ED-D-000230
DX-088	5/1/2003	Draft Letter M. Dunlap to K. Smith, House Committee on Education and the Workforce re Nelnet HEA reauthorization	ED-D-000219	ED-D-000219

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-089	5/5/2003	March 31, 2003 PHEAA Quarterly Financial Report	PHEAA-OBERG-349571	PHEAA-OBERG-349613
DX-090	5/8/2003	Memo S. McCullough, Iowa Student Loan to K. Hansen re Update Iowa Student Loan Review Report	ISLLC-38	ISLLC-38
DX-091	5/29/2003	Letter T. Heimes, Nelnet Education Loan Funding, Inc. to A. Roca-Baker, US DOE re LaRS Billing Statement Confirmation (ECF No. 330-32)	N0003047	N0003049
DX-092	6/6/2003	Email M. Schmidt to T. Guenther re Floor Income	PHEAA-OBERG-594929	PHEAA-OBERG-594930
DX-093	6/30/2003	2003 PHEAA Annual Financial Report		
DX-094	6/30/2003	PHEAA Presentation, Annual Financial Review June 30, 2003	PHEAA-OBERG-368362	PHEAA-OBERG-368393
DX-095	7/1/2003	Email J. Oberg to B. Siegel re #2 FDSLSP school leaving program	OBERG00006558	OBERG00006563
DX-096	7/2/2003	Email A. Mehalko to T. Guenther re 9.5% loans	PHEAA-OBERG-371220	PHEAA-OBERG-371221
DX-097	7/3/2003	Email J. Oberg to D. Pollard re 9.5%	OBERG00006557	OBERG00006557
DX-098	7/3/2003	Email A. Mehalko to T. Guenther re 9.5% loans	PHEAA-OBERG-371222	PHEAA-OBERG-371223
DX-099	7/8/2003	Email J. Oberg to A. Roca-Baker re 9.5% Guaranteed	OBERG00007665	OBERG00007665
DX-100	7/21/2003	Email D. Pollard to G. Harris re 9.5% guarantee SAP	ED-B-000195	ED-B-000195
DX-101	7/24/2003	Email M. Halaska to J. Wallace re Tax exempt nature of bonds	ISLLC-000029	ISLLC-000031
DX-102	7/24/2003	Proposed Amendments to the Higher Education Act of 1965 Section 438	PHEAA-OBERG-383373	PHEAA-OBERG-383373
DX-103	8/7/2003	J. Oberg Complaint to IG Hotline (ECF No. 331-34)	OBERG00000027	OBERG00000028
DX-104	8/13/2003	Email A. Stoll to A. Clough re data request (ECF No. 330-11)	ED-B-004570	ED-B-004570
DX-105	8/20/2003	Email E. Crisp to S. McCullough re 1/2 SAP 9.5% Floor Loans	ISLLC-28	ISLLC-29
DX-106	8/25/2003	Dear Colleague Letter ANN-03-09		
DX-107	5/25/2003	Email re Annual FSA all hands meeting (ECF No. 330-53)	OBERG00006974	OBERG00006974
DX-108	8/27/2003	Email G. Harris to D. Madzelen and P. Moran re data request - 9 1/2 % loans	ED-B-000226	ED-B0000229
DX-109	9/11/2003	Document produced by J. Oberg pasting email to finmgr@pheaa.org re Quarterly Report Question (ECF No. 311-30)	OBERG00004491	OBERG00004494
DX-110	9/11/2003	Email J. Oberg to J. Kvaal re Your questions about PHEAA's growing 9.5% portfolio	OBERG00007669	OBERG00007669
DX-111	9/11/2003	Email from A. Shoop to T. Guenther and C. McGeary re Quarterly Report Question	PHEAA-OBERG-372339	PHEAA-OBERG-372339
DX-112	9/15/2003	Email from T. Guenther to J. Oberg re Quarterly Report Question	PHEAA-OBERG-372346	PHEAA-OBERG-372347

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-113	9/23/2003	Consumer Bankers Association Insights & Issues The Week Ahead Sept 22-26 2003	CBA00000259	CBA00000262
DX-114	10/2/2003	Email G. Harris to D. Madzelan re Growth of volume receiving 9.5% return	ED-B-000239	ED-B-000240
DX-115	10/3/2003	Memo D. Blakely, Attorney to D. Dunn and H. Kuzmich re Follow-up to September 23rd discussion regarding the practice of FFEL Providers of Transferring FFEL loans	JED297	JED301
DX-116	10/8/2003	Memo A. Stoll, Congressional Research Service, Domestic Social Policy Division to M. Dannenberg, Senate Health, Education, Labor and Pensions Committee re 9.5% Floor Loans	OBERG00005993	OBERG00005998
DX-117	10/17/2003	Letter Representative D. Kildee and Representative C. Van Hollen to D. Walker, General Accounting Office	OBERGIII_00009639	OBERGIII_00009640
DX-118	10/24/2003	Draft Notes College Quality Affordability Diversity Improvement Act	PHEAA-OBERG-382864	
DX-119	10/27/2003	Email L. Gipe to A. Foster, et al re EFC Weekly October 24 2003	PHEAA-OBERG-594970	PHEAA-OBERG-594992
DX-120	10/28/2003	EFC Exchange, Today's second EFC Exchange with Senator Edward Kennedy (D-MA) press release, Statement of Senator Edward M. Kennedy on the Introduction of the College Quality, Affordability, and Diversity Improvement Act of 2003.	PHEAA-OBERG-1045554	PHEAA-OBERG-1045591
DX-121	10/29/2003	Email from J. Oberg to T. Guenther re Quarterly Report Question	PHEAA-OBERG-372340	PHEAA-OBERG-372342
DX-122	10/31/2003	Email from T. Guenther to J. Oberg re Quarterly Report Question	PHEAA-OBERG-372348	PHEAA-OBERG-372350
DX-123	11/7/2003	Email S. Stroup to S. McCullough re Iowa Student Loans Review Report	ISLLC-30	ISLLC-31
DX-124	11/8/2003	Email M. Halaska to K. Hansen et al re Iowa Student Loan Review Report (ECF No. 330-16)	ISLLC-000018	ISLLC-000019
DX-125	11/10/2003	Draft Letter Crisp to McCullough re Iowa Student Loan Liquidity Corp FFEL Program Portfolio Review Report	ISLLC-000011	ISLLC-000017
DX-126	11/10/2003	J. Oberg OIG Hotline Complaint Follow-up	Oberg00005010	Oberg00005010
DX-127	11/21/2003	Letter J. Oberg to US DOE re Eliminating Waste in DOE Student Loan Programs (ECF No. 331-35)	OBERG00000024	OBERG00000025
DX-128	11/26/2003	Email G. Whitehurst to J. Oberg re Two Items of Concern	OBERG00000136	OBERG00000136
DX-129	11/26/2003	U.S. Office of Special Counsel, Disclosure of Information by J. Oberg	OBERGIII_00012715	OBERGIII_00012720

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-130	12/8/2003	Email J. Oberg to J. Kvaal re Your question about 9.5% Dear Colleague	OBERG00007673	OBERG00007673
DX-131	12/9/2003	Draft Letter E. Crisp, US DOE to S. McCullough, Iowa Student Loan Liquidity Corporation re re Iowa Student Loan Liquidity Corp FFEL Program Portfolio Review Report	OBERG00004992	OBERG00004998
DX-132	12/9/2003	Letter J. Oberg to OIG re Complaint Tracking No ED/01990-02	OBERG00005118	OBERG00005118
DX-133	1/11/2004	Memo J. Oberg IES/NCER to GAO re Eliminating Waste in DOE Student Loan Program (ECF No. 331-36)	OBERG00003757	OBERG00003758
DX-134	1/15/2004	Email K. Santoro to J. Oberg re Waste Issues	OBERG00005985	OBERG00005985
DX-135	1/15/2004	Email C. Appel, GAO to J. Oberg re 9.5% SAP	OBERG00010147	OBERG00010147
DX-136	1/16/2004	Email K. Santoro to J. Oberg re update	OBERGIII_00000796	OBERGIII_00000796
DX-137	2/16/2004	Email S. Miller to J. Preston and T. Guenther re Letter on 9.5% loans	PHEAA-OBERG-398104	PHEAA-OBERG-398110
DX-138	2/17/2004	Talking Points for Meeting	PHEAA-OBERG-367555	PHEAA-OBERG-367565
DX-139	4/2/2004	Email G. deMota to C. Conway, D. DeMuth, J. Farha, J. Stipoich, J. Acocella, K. Bryan, M. Powden, R. Kosanovich, R. Willey, S. McCullough, T. Hollin, W. Farber re Board Conference Call	PHEAA-OBERG-445214	PHEAA-OBERG-445221
DX-140	4/20/2004	Email D. Pollard to P. Moran et al re Fitch on 9.5% floor loans (ECF No. 331-27)	ED-B-000265	ED-B-000266
DX-141	4/28/2004	Email T. Guenther to A. Sykes, GAO re GAO Study on FFEL Program	PHEAA-OBERG-381148	PHEAA-OBERG-381149
DX-142	5/6/2004	Tax-Exempt lender volume outstanding (ECF No. 333-07)	OBERG00007690 , OBERG00008352	
DX-143	5/20/2004	Email R. Shireman to J. Oberg re Legislation	OBERG00007691	OBERG00007693
DX-144	5/21/2004	Email E. Bannon to J. Kvaal, J. Oberg, T. Butts, R. Shireman, M. Dannenberg re Legislation	TICAS 0000504	TICAS 0000505
DX-145	5/24/2004	Email P. Moran to G. Harris re Alleged waste in student loan program	ED-B-000271	ED-B-000272
DX-146	5/24/2004	Email J. Oberg to jkvaal@yahoo.com, et al re Legislation	TICAS 0000506	TICAS 0000506
DX-147	5/24/2004	Email J. Oberg to T. Butts, R. Shireman, J. Kvaal re Legislation	TICAS 0000507	TICAS 0000508
DX-148	6/10/2004	Email T. Guenther to A. Sykes, GAO re GAO request for data from PHEAA with attached GAOHQ-#1083260-v1-DATA REQUEST FROM LENDERS THAT HOLD TE LOANS.xls	PHEAA-OBERG-381410	PHEAA-OBERG-381412
DX-149	6/18/2004	Email J. Oberg to J. Higgins re Concern about Waste (ECF No. 331-37)	OBERG00005965	OBERG00005965

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-150	6/24/2004	Email A. Mehalko to T. Guenther, J. Preston, M. Schmidt re AES/PHEAA 3 Year Tax Exempt SPA	PHEAA-OBERG-380759	PHEAA-OBERG-380761
DX-151	6/30/2004	2004 AES/PHEAA Annual Financial Report		
DX-152	7/1/2004	Email P. Tone re Summary of Phone Conversation with T. Cameron, FSA DOE	ED-D-000231	ED-D-000231
DX-153	7/14/2004	Email M. Halaska to M. Sutphin re Tax Exempt Initiative with attachments	OBERG0000129 OBERGIII_00015753	OBERG0000130 OBERGIII_00015797
DX-154	7/16/2004	Email A. Mehalko to J. Preston re AES/PHEAA 3 Year Tax Exempt SPA	PHEAA-OBERG-374830	PHEAA-OBERG-374833
DX-155	7/20/2004	Email J. Oberg to H. Cordes re Nelnet Breaking News	OBERG00010448	OBERG00010449
DX-156	7/22/2004	Memo T. Guenther to R. Willey re Increase in 9.5% Floor Loans	PHEAA-OBERG-398152	PHEAA-OBERG-398153
DX-157	8/1/2004	Draft of article entitled Money for Nothing (ECF No. 331-29)	OBERG00006031	OBERG00006042
DX-158	8/15/2004	Principal balance of 9.5 percent loans by various lenders December 2002 to January 2004	OBERG00007702	OBERG00007704
DX-159	8/15/2004	Principal balance of 9.5 percent loans by various lenders December 2002 to January 2004	OBERG00007705	OBERG00007710
DX-160	8/25/2004	Email R. Shireman to Greg Winter, NY Times re deep background source	OBERG00007719	OBERG00007721
DX-161	8/26/2004	Draft Letter Senator E. Kennedy, Congressmen D. Kildee and C. Van Hollen to Hon. R. Paige, US DOE re DOE loophole (ECF No. 331-21)	OBERG00003450	OBERG00003451
DX-162	8/27/2004	Greg Winter, A Windfall a Student Loan Program, The New York Times		
DX-163	8/27/2004	Press Release from the Office of Senator Kennedy re Nearly \$1 Billion in Student Aid Lost to Bank Subsidy Payments	OBERG00006011	OBERG00006012
DX-164	8/27/2004	Email J. Baker to J. Oberg re fyi today's NYTimes (ECF No. 331-38)	OBERG00006786	OBERG00006789
DX-165	8/27/2004	TICAS Press Release entitled Loan Firms Reap Billions from Program Congress Ended in 1993	PHEAA-OBERG-601342	PHEAA-OBERG-601342
DX-166	9/1/2004	Special Allowance on Loans Financed with Tax-Exempt Debt, NCHELP	PHEAA-OBERG-815562	PHEAA-OBERG-815563
DX-167	9/1/2004	Nelnet Department of Education Exit Conference Report (ECF No. 330-47)	ED-D-000232	ED-D-000234
DX-168	9/3/2004	Email J. Oberg to P. Howard re Ongoing OIG Audit	OBERG00007577	OBERG00007579
DX-169	9/3/2004	J. Oberg Special Complaint Form ED IG Hotline (ECF No. 331-39)	OBERG00007726	OBERG00007728
DX-170	9/3/2004	Email J. Oberg to P. Howard re Ongoing OIG Audit	OBERG00010152	OBERG00010153

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-171	9/6/2004	Katy Kristof, Student Loan Subsidies Questioned: Some lenders are using a loophole that will cost the government billions in interest, a report says, Los Angeles Times by Kathy M. Kristof (ECF No. 331-30)	NCHELP-00199	NCHELP-00201
DX-172	9/9/2004	Excerpts of Congressional Record, Kildee Remarks, H6932 (CREC-2004-09-09-pt1-PgH6932-2)		
DX-173	9/10/2004	Student Loan Scandal, washingtonpost.com, Editorial Section		
DX-174	9/13/2004	Draft Letter S. McCullough to T. Harkin re actions for 9.5% Floor subsidies in FFELP	OBERGIII_00006222	OBERGIII_00006223
DX-175	9/21/2004	Press Release from the Office of Congressman Kildee re Kildee Introduces New Bill to End \$1 Billion Student Loan Loophole	NCHELP-000018	NCHELP-000019
DX-176	9/21/2004	Stephen Burd, Critics Fault Bush Administration for Failing to Close the Loophole Worth Billions to Lenders, The Chronicle of Higher Education (ECF No. 331-31)	NCHELP-00208	NCHELP-00210
DX-177	9/21/2004	Draft Email J. Oberg re Clearance Procedures	OBERG00001540	OBERG00001542
DX-178	9/22/2004	Excerpts of Congressional Record, Debate on Student Loan Scandal, S9482 (CREC-2004-09-22-pt1-PgS9482)		
DX-179	9/22/2004	Morgan Stanley, Concerns Over 9.5% Loans Appear Unwarranted		
DX-180	9/22/2004	Greg Winter, Legal Loophole Inflates Profits in Student Loans, The New York Times		
DX-181	9/22/2004	Email J. Oberg to B. Siegal re new article on Nelnet issue	OBERG00007546	OBERG00007550
DX-182	9/22/2004	Email J. Oberg to T. Weko re GAO report	OBERG00008357	OBERG00008357
DX-183	9/28/2004	GAO Report Supports AES PHEAA Position on 9.5% Loans	PHEAA-OBERG-412132	PHEAA-OBERG-412133
DX-184	10/4/2004	Student Loans (cont'd), Washington Post, Editorial 2		
DX-185	10/5/2004	Email P. Moran to G. Harris re 9.5% form letter and reply (ECF No. 330-50)	ED-B-000309	ED-B-000310
DX-186	10/9/2004	Senate Debate re Taxpayer-Teacher Protection Act of 2004, H.R. 5186 (ECF No. 331-24)		
DX-187	10/18/2004	Congressional Budget Office Cost Estimate of Taxpayer-Teacher Protection Act of 2004, H.R. 5186		
DX-188	10/18/2004	Brian W. Jones, Closing a Loan Loophole, The Washington Post		
DX-189	11/15/2004	Email D. Pollard to J. Oberg re Reporting Tax-exempt obligations 603	OBERG00007745	OBERG00007746

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-190	12/2/2004	Letter R. Paige, US DOE to D. Walker, GAO re written statement on Report entitled Federal Family Education Loan Program: Statutory and Regulatory Changes Could Avert Billions in Unnecessary Federal Subsidy Payments	ED-G-000899	ED-G-000900
DX-191	12/9/2004	Email J. Oberg to H. Himelbarb re Reminder - Transportation Consulting Firms	OBERG00007380	OBERG00007387
DX-192	1/5/2005	Memo R. Willey, AES to T. Guenther re 9.5% Floor	PHEAA-OBERG-721247	PHEAA-OBERG-721247
DX-193	1/6/2005	Dear Colleague Letter FP-05-01 re Statutory Changes to Special Allowance Payment Calculations		
DX-194	2/2/2005	PHEAA press release re PHEAA's Higher Education Gifts Initiative to benefit hundreds of thousands of Pennsylvania students	PHEAA-OBERG-100826	PHEAA-OBERG-100828
DX-195	2/3/2005	Memo T. Shaw, US DOE to D. Dowd, OIG re Comments Draft Audit Report of the New Mexico Educational Assistance Foundation (Control Number: ED-OIG/A05-E0017	OBERG00003444	OBERG00003445
DX-196	3/15/2005	TICAS Briefing Paper, Student Loan Costs Rise Despite New Law: 9.5% Loophole Payments Higher than Before Reform	OBERG00006179	OBERG00006182
DX-197	4/7/2005	Email A. Mehalko to V. Bertoty re Floor interpretation	PHEAA-OBERG-375544	PHEAA-OBERG-375544
DX-198	4/29/2005	Email J. Oberg to J. Oberg re Ongoing OIG Audit Again for the Record (ECF No. 330-34)	OBERG00004976	OBERG00004984
DX-199	5/31/2005	Email J. Oberg to Unknown Recipient re NMEAF files lawsuit in response to OIG findings	OBERG00007097	OBERG00007099
DX-200	6/1/2005	Draft Letter J. Oberg to Madam Secretary re DOE Waste	OBERG00003408	OBERG00003409
DX-201	6/10/2005	Letter J. Oberg to Madam Secretary re DOE Waste (ECF No. 331-40)	OBERG00000061	OBERG00000062
DX-202	6/13/2005	Letter Board of Directors (J. Stipcich, D. DeMuth, J. Farha, W. Farber) of the Education Finance Council to Hon. M. Spellings, US DOE re OIG Report Special Allowance Payment to New Mexico	ED-B-005205	ED-B-005206
DX-203	6/14/2005	Brian Faler, Student Loan Loophole Cost Millions, The Washington Post		
DX-204	6/22/2005	Email J. Oberg to M. Dannenberg re Two Items of Concern	OBERG00007039	OBERG00007041
DX-205	6/30/2005	2005 AES/PHEAA Annual Financial Report		

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-206	7/8/2005	Secretary Spellings, Chairman Boehner Urge End to Special Allowance Provision for Student Loan Lenders, Press Release ED.gov		
DX-207	7/8/2005	Email S. Miller to J. Preston, M. Schmidt, T. Guenther and R. Schmidt re New Mexico	PHEAA-OBERG-373286	PHEAA-OBERG-373286
DX-208	7/15/2005	Email M. Sutphin to G. Harris re Tax Exempt Review Guide	ED-B-000062	ED-B-000064
DX-209	7/19/2005	Memo J. Preston to R. Willey re Minimum 9.5%	PHEAA-OBERG-444629	PHEAA-OBERG-444633
DX-210	7/20/2005	Email C. Wilson to A. Mehalko re AES August 8th Review	PHEAA-OBERG-1185808	PHEAA-OBERG-1185809
DX-211	7/26/2005	LoanStar Program Review Report, US DOE (ECF No. 330-58)	ED-B-001447	ED-B-001455
DX-212	9/9/2005	Email M. Sutphin to M. Rigo re Lender/Service Guide	ED-X-000006	ED-X-000011
DX-213	11/7/2005	Excerpts of House of Representatives Report 109-276, Deficit Reduction Act of 2005, H.R. 4241		
DX-214	12/22/2005	GAO Questions for Study on Several FFELP Provisions - LENDERS	PHEAA-OBERG-417857	PHEAA-OBERG-417860
DX-215	12/22/2005	GAO Questions for Interview Re: Study on Several FFELP Provisions	PHEAA-OBERG-417861	PHEAA-OBERG-417862
DX-216	12/30/2005	Nick Anderson, Lawmakers Again Target Maligned Student Loan Subsidy, The Washington Post		
DX-217	2/9/2006	US DOE Federal Student Aid Financial Partner Services Special Allowance Billing Review Program (ECF No. 330-59)	ED-B-001541	ED-B-001596
DX-218	2/16/2006	Notes re 9.5% Floor Loans	PHEAA-OBERG-372510	PHEAA-OBERG-372510
DX-219	2/24/2006	J. Oberg Merrill Lynch CMA Statement (ECF No. 331-42)	OBERG00009750	OBERG00009750
DX-220	5/11/2006	Draft Letter R. Criswell, US DOE to J. Stewart, Kentucky Higher Education Student Loan Corporation re Tax-Exempt Review Report (ECF No. 331-01)	ED-B-001437	ED-B-001446
DX-221	6/12/2006	Email A. Mehalko to T. Guenther re Dept of Ed - 9.50% Audit 08/05 & 02/06	PHEAA-OBERG-374768	PHEAA-OBERG-374768
DX-222	6/30/2006	2006 PHEAA Annual Financial Report		
DX-223	7/12/2006	CollegeInvest Review Report, Start Here Go Further, Federal Student Aid, US DOE (ECF No. 331-02)	ED-A-000937	ED-A-000949
DX-224	8/16/2006	Email C Appel to J. Oberg re 9.5	OBERG00005972	OBERG00005972
DX-225	8/18/2006	Letter from R. Willey to M. Fontana, DOE re Supplement to May 11, 2006 Formal Appeal	PHEAA-OBERG-864337	PHEAA-OBERG-864475

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-226	9/1/2006	Draft Memo T. Shaw, Federal Student Aid to H. Lew, OIG re Draft Audit Report - Special Allowance Payments to Nelnet for Loans Funded by Tax-Exempt Obligations, Control Number ED-OIG/A07-F0017 (ECF No. 331-07)		
DX-227	9/5/2006	Email D. Dunn to K. Conlin re Nelnet Next Steps	ED-E-000424	ED-E-000427
DX-228	9/5/2006	Letter R. Willey to G. McLarnon, DOE re Interim Final Regulations	EFC2017_0000001693	EFC2017_0000001693
DX-229	9/5/2006	Letter K. Smith and B. Lief to G. McLarnon, DOE re Interim Final Regulations	EFC2017_0000001866	EFC2017_0000001871
DX-230	9/7/2006	Email E. McNeece to T. Shaw re Nelnet Edits	ED-X-000001	ED-X-000003
DX-231	9/8/2006	Memo T. Shaw, Federal Student Aid to H. Lew, OIG re Draft Audit Report - Special Allowance Payments to Nelnet for Loans Funded by Tax-Exempt Obligations, Control Number ED-OIG/A07-F0017	ED-A-002945	ED-A-002946
DX-232	9/19/2006	US ED OIG Audit of AES/PHEAA's 9.5% SAP Billings A03G0014 Discussion dtd 09/19/06	PHEAA-OBERG-1342097	PHEAA-OBERG-1342101
DX-233	9/20/2006	Jon H. Oberg Text of Remarks to New America Foundation Forum, September 20, 2006	OBERG00000131	OBERG00000135
DX-234	9/27/2006	Notes re September 27, 2004 Audit Review Committee Meeting	PHEAA-OBERG-373133	PHEAA-OBERG-373133
DX-235	9/29/2006	Final Audit Report - Special Allowance Payments to Nelnet for Loans Funded by Tax-Exempt Obligations, Control Number ED-OIG/A07-F0017, <a href="https://www2.ed.gov/about/offices/list/oig/auditreports/a07f0017.pdf">https://www2.ed.gov/about/offices/list/oig/auditreports/a07f0017.pdf</a>		
DX-236	9/30/2006	Spreadsheet Senate Federal Fin Management (ECF No. 333-09)	OBERG00007772	OBERG00007773
DX-237	10/5/2006	Notes re Financial and Audit Discussion Related to 9.5% Floor Loan, October 2006	PHEAA-OBERG-372511	PHEAA-OBERG-372512
DX-238	10/6/2006	Dear Colleague Letter FP-06-15, Payment of Special Allowance on Loans Made or Acquired with Funds From a Tax-Exempt Obligation		
DX-239	10/9/2006	Letter A. Gish, Kutak Rock LLP to T. Shaw, Chief Operating Officer, Federal Student Aid, US Department of Education re Nelnet OIG Report	ED-G-000802	ED-G-000803
DX-240	10/9/2006	Email K. Smith to K. Smith et al re Floor Loan Summary updated attaching document entitled Summary of Bonds and Loans Subject to Half SAP/9.5% Floor Rates	EFC_EMAIL00000044	EFC_EMAIL00000045

<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>Beginning Bates</b>	<b>Ending Bates</b>
DX-241	10/10/2006	Letter from W. Hough, RBC Capital Markets to K. Talbert, US DOE re 95 SAF loans	ED-A-002747	ED-A-002747
DX-242	10/10/2006	Email S. McCullough to K. Smith re Your part in the meeting	EFC-EMAIL00000063	EFC-EMAIL00000064
DX-243	10/11/2006	Email D. Dunn to S. Walter re My call with Terri (ECF No. 331-13)	ED-E-000329	ED-E-000329
DX-244	10/12/2006	Email J. Hershey to S. Shaw re TBMA Letter on IG Report Nelnet	ED-A-001883	ED-A-001885
DX-245	10/12/2006	Letter G. Miller and T. Deutsch of American Securitization Forum to T. Shaw, Federal Student Aid re DOE OIG Nelnet audit	PHEAA-OBORG-712761	PHEAA-OBORG-712762
DX-246	10/30/2006	Email T. Guenther to S. Miller re 9.5% Floor Charts	PHEAA-OBORG-383675	PHEAA-OBORG-383676
DX-247	11/8/2006	Email T. Guenther to R. Willey, AES, S. Miller, J. Preston, M. Schmidt re Interest Subsidy and Special Allowance Payment	PHEAA-OBORG-383734	PHEAA-OBORG-383734
DX-248	11/14/2006	New America Foundation Higher Watch Blog post by Michael Dannenberg, "Bond Market Ass'n Tries to Defend Nelnet"	ED-A-002748	ED-A-002750
DX-249	12/1/2006	Email J. Nekrasz to V. Weiser, AES to T. Klitsch, AES, R. Janney, DOE re ED OIG Confirmation of Understanding Request for Information	PHEAA-OBORG-719868	PHEAA-OBORG-719872
DX-250	12/11/2006	Change Requests Folder	PHEAA-OBORG-418537	PHEAA-OBORG-418583
DX-251	12/21/2006	Email T. Shaw to S. Tucker, et al re Follow-up Yesterday's Staff Meeting (ECF No. 331-15)	ED-A-003342	ED-A-003342
DX-252	1/5/2007	Email T. Kiltch to J. Nekrasz, DOE re Information for Thursday Meeting attaching executed Confirmation of Understanding	PHEAA-OBORG-369728	PHEAA-OBORG-369730
DX-253	1/18/2007	Email T. Shaw to K. Conklin re Nelnet q's	ED-F-000944	ED-F-000951
DX-254	1/19/2007	Settlement Agreement between Nelnet, Inc. and US DOE (ECF No. 331-16)	ED-A-003533	ED-A-003542
DX-255	1/23/2007	Dear Colleague Letter FP-07-01 re FFELP Loans Eligibility for 9.5 Percent Minimum Special Allowance Rate		
DX-256	1/24/2007	Letter T. Shaw, Federal Student Aid to R. Willey re Requests for Special Allowance Payments	PHEAA-OBORG-356356	PHEAA-OBORG-356361
DX-257	1/25/2007	Email E. Rollings to K. Talbert re Higher Ed Watch Blog	ED-A-003520	ED-A-003520

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-258	1/25/2007	Email S. Tucker to D. Dunn re Question related to: If these 3rd generation and later loans were never eligible for 9.5 under HEA regs, why was the dept paying them in the first place?	ED-E-001010	ED-E-001011
DX-259	1/30/2007	Memo T. Guenther, American Education Services to D. Willey re 9.5% Floor Background	PHEAA-OBERG-414287	PHEAA-OBERG-414291
DX-260	2/6/2007	Letter T. Carper and T. Coburn, US Senate re Nelnet DOE Settlement	ED-A-002785	ED-A-002789
DX-261	2/15/2007	Email B. Lief to K. Smith, EFC.org re Have You Seen This? with Testimony of Dr. Jon H. Oberg before the U.S. Senate Committee on Health, Education, Labor and Pensions	PHEAA-OBERG-382063	PHEAA-OBERG-382085
DX-262	2/16/2007	Letter J. Noordhoek, Nelnet, Inc. to Hon. E. Kennedy and Hon. M. Enzi re Nelnet response Oberg testimony	ED-A-002359	ED-A-002359
DX-263	2/22/2007	Letter C. Cooper, Cooper & Kirk to J. Manning, US DOE re Dear Colleague Letter FP-07-01	PHEAA-OBERG-444863	PHEAA-OBERG-444868
DX-264	3/15/2007	Email M. Dannenberg to J. Oberg re Nelnet Question	NAF0316	NAF0317
DX-265	3/22/2007	Email T. Guenther to K. New re Dick's presentation, Financial History Presentation to the Board of Directors March 22, 2007	PHEAA-OBERG-401250	PHEAA-OBERG-401264
DX-266	4/26/2007	Email R. Shireman to D. Sillion re greetings	TICAS 0000001	TICAS 0000002
DX-267	5/7/2007	Sam Dillon, Whistle-Blower on Student Aid is Vindicated, New York Times		
DX-268	5/7/2007	AES/PHEAA Presentation Financial Meeting, Town Hall Meeting, May 7, 2007	PHEAA-OBERG-594562	PHEAA-OBERG-594562
DX-269	5/9/2007	Letter from T. Halaska, Assistant Secretary Department of Education to G. Miller, Chairman Committee on Education and labor re Nelnet settlement	EFC2017-0000000839	EFC2017-0000000842
DX-270	5/10/2007	Written Statement of U.S. Secretary of Education Margaret Spellings, U.S. House of Representatives Committee on Education and Labor, Thursday May 10, 2007		
DX-271	5/14/2007	On Point with Tom Ashbrook, WBUR Boston, May 14, 2007, 11:00 am, Recording		
DX-272	5/14/2007	Partial transcript of On Point with Tom Ashbrook, WBUR Boston, May 14, 2007, 11:00 am		
DX-273	5/16/2007	Email J. Oberg to B. Shireman, TICAS re Good Work on Student Loans	OBERG00006376	OBERG00006376

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-274	5/18/2007	Internal and Deliberative 9.5% Tax-Exempt SAP Basken FSA FOIA Timeline	ED-G-000456	ED-G-000474
DX-275	6/7/2007	Email A. Paley to J. Oberg re 2004 internal ED e-mail	OBERG00006371	OBERG00006372
DX-276	6/14/2007	Email A. Mehalko to M. White, et al re Public: Audit for 9.50% SAP billing	PHEAA-OBERG-445134	PHEAA-OBERG-445146
DX-277	6/15/2007	United States Senate Committee on Health, Education, Labor, and Pensions, Letter Senator Edward Kennedy re Conduct of Nonprofit Guaranty Agencies, AES Responses to Questions		
DX-278	6/30/2007	2007 PHEAA Annual Financial Report		
DX-279	7/1/2007	2001-2006 9.5 SAP Summary	OBERG00007760	OBERG00007771
DX-280	7/6/2007	Letter T. Halaska, US DOE to Hon. G. Miller re Secretary Spelling Response to May 16 and May 24 Written questions (ECF No. 331-17)	ED-E-000001	ED-E-000038
DX-281	7/25/2007	Notes of J. Oberg, False Claims on 9.5 Percent Guaranteed Student Loans	OBERGIII_00001087	OBERGIII_00001094
DX-282	8/1/2007	Chart of alleged Estimates of Illegal 9.5 Floor SAP Claims Forgiven by US Department of Education	OBERG00007780	OBERG00007780
DX-283	8/2/2007	Notes re OIG - 9.5% Floor	PHEAA-OBERG-464914	PHEAA-OBERG-464914
DX-284	9/1/2007	DOE Notes re Questions related to 9.5% SAP	ED-E-000706	ED-E-000708
DX-285	9/7/2007	Lenders Pulled \$3.5 Billion Through Loophole, The Chronicle, Paul Basken		
DX-286	10/15/2007	Letter T. Guenther, PHEAA to J. Manning, US DOE re Additional information audit of AES PHEAA generation loans	PHEAA-OBERG-382916	PHEAA-OBERG-382917
DX-287	10/20/2007	Amit R. Paley, Confusion Cited In Overpayments To Student Lenders: Subsidy Loophole Cost U.S. Government Millions, The Washington Post		
DX-288	1/25/2008	Letter P. Trubia, Acting Director, Finance Partner Edibility & Oversight Program Compliance to J. Preston re OIG PHEAA Final Audit Report ED-OIGA03G0014	PHEAA-OBERG-338815	PHEAA-OBERG-338826
DX-289	1/26/2008	Email J. Oberg to T. Culligan re PHEAA and Nelnet	OBERG00009872	OBERG00009872
DX-290	3/31/2008	US DOE, Office of Inspector General Semiannual Report to Congress: No. 56, October 1, 2007 - March 31, 2008		
DX-291	9/13/2008	Email J. Oberg to S. Burd re Hearing; Dean Letter	OBERGIII_00025672	OBERGIII_00025672
DX-292	1/7/2009	Email J. Oberg to S. Burd re Lenders that did not grow 9.5	NAF0100	NAF0101

<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>Beginning Bates</b>	<b>Ending Bates</b>
DX-293	1/9/2009	Letter J. Manning, US DOE to J. Preston, American Education Services re reviewed the audit report related to the eligibility of Federal Family Education Loan (FFEL) Program loans	PHEAA-OBERG-413721	PHEAA-OBERG-413731
DX-294	4/23/2009	Email J. Oberg to S. Burd re PHEAA audit	NAF0240	NAF0241
DX-295	8/11/2009	Email A. Mehalko to A. Roca-Baker re Public: PHEAA 828924- 9.50% Supplemental Billing Files for qtrs ended 12/06 thru 03/31/09 and 06/30/09	PHEAA-OBERG-2040174	PHEAA-OBERG-2040185
DX-296	11/9/2009	Excerpt of Preliminary Official Statement for Iowa Student Loan Liquidity Corporation Series 2009-1 to 2009-3 Bonds		
DX-297	4/12/2010	Relator's Responses to Defendant Panhandle Plains Higher Education Authority's First Set of Interrogatories and Request for Production of Documents		
DX-298	4/30/2010	Relator's Responses to Defendant Education Loans Inc.'s First Set of Interrogatories and Second Request For Production of Documents		
DX-299	5/3/2010	Relator's Responses to Defendant Southwest Student Services Corporation's First Set of Document Requests and First Set of Interrogatories		
DX-300	5/11/2010	Relator's Responses to Defendant Brazos Higher Education Service Corporation and Brazos Higher Education Authority's Combined First Set of Interrogatories and Second Set of Document Requests		
DX-301	5/11/2010	Relator's Responses to Defendant Nelnet, Inc. and Nelnet Education Loan Funding, Inc.'s Combined First Set of Interrogatories and Second Set of Document Requests		
DX-302	5/25/2010	Relator's Responses to Defendant Student Loan Finance Corporation's Combined First Requests For Admissions and First Set of Interrogatories		
DX-303	5/28/2010	Relator's Supplemental Responses to Defendant Brazos Higher Education Service Corporation and Brazos Higher Education Authority's First Set of Interrogatories		

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-304	5/28/2010	Relator's Supplemental Responses to Defendant Nelnet, Inc. and Nelnet Education Loan Funding, Inc.'s First Set of Interrogatories		
DX-305	5/28/2010	Relator's Supplemental Responses to Defendant Panhandle Plains Higher Education Authority's First Set of Interrogatories		
DX-306	6/10/2010	Relator's Responses to Defendant SLM Corporation's First Set of Interrogatories and Document Requests		
DX-307	6/10/2010	Relator's Responses to Southwest Student Services Corporation's Second Set of Interrogatories and Document Requests		
DX-308	7/6/2013	PHEAA Overview brochure	PHEAA-OBERG-12587	PHEAA-OBERG-12610
DX-309	1/1/2014	Department of Education, Student Loans Overview, Fiscal Year 2014 Budget Proposal		
DX-310	3/18/2014	Anna Merod, Daily Orange: Inconvenient Truth – Government Whistleblowers to Visit SU as Part of Nationwide Tour to Discuss Value of Diligence, GAP		
DX-311	3/26/2014	PHEAA Student Aid Handbook for Legislators brochure	PHEAA-OBERG-110877	PHEAA-OBERG-110962
DX-312	10/21/2014	Partial transcript of American Whistleblowers Live at Baruch		
DX-313	10/21/2014	American Whistleblowers Live at Baruch, video ( <a href="https://vimeo.com/110412275">https://vimeo.com/110412275</a> )		
DX-314	11/19/2015	PHEAA 2014-15 Annual Report		
DX-315	8/26/2016	PHEAA 2015-16 Pennsylvania State Grant Program, Year-by-Year & Institutional Statistics Report		
DX-316	12/20/2016	PHEAA 2015-16 Annual Report		
DX-317	3/6/2017	PHEAA's Answers to Relator's First Set of Interrogatories		
DX-318	3/8/2017	Relator's Responses to PHEAA's Third Set of Interrogatories		
DX-319	3/8/2017	PHEAA Pennsylvania State Grant Program Outcomes Study, A Six Year Analysis of the 2009-10 State Grant Cohort		
DX-320	5/2/2017	PHEAA Student Aid Handbook for Legislators, 2017		
DX-321	8/22/2017	3-Month Treasury Bill: Secondary Market Rate, 1965 to 2010, <a href="https://fred.stlouisfed.org/">https://fred.stlouisfed.org/</a>		
DX-322	7/19/2017	Affidavit of Sheila Ryan-Macie with Exhibits		
DX-323	7/19/2017	Ex. 2 to Affidavit of Sheila Ryan-Macie, page 54 with handwritten notes		

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-324	7/19/2017	Ex. 2 to Affidavit of Sheila Ryan-Macie, pages 5-52 consisting of a letter to W. Moran, DOE, re Preliminary Analysis of December 18, 1992 final regulations		
DX-325	7/19/2017	Ex. 3 to Affidavit of Sheila Ryan-Macie, pages 56-85 consisting of Section 682.100 Response to Comments of NCHELP Regulations Committee		
DX-326	7/19/2017	Ex. 3 to Affidavit of Sheila Ryan-Macie, page 87 with handwritten notes		
DX-327	7/24/2017	Relator's Responses to PHEAA's First Set of Request For Admissions		
DX-328	7/24/2017	Relator's Responses to PHEAA's Fourth Set of Interrogatories		
DX-329	7/28/2017	About PHEAA page of PHEAA Website (capture on July 28, 2017), <a href="http://www.pheaa.org/about/">http://www.pheaa.org/about/</a>		
DX-330	8/4/2017	Relator's Responses to PHEAA's Fifth Set of Interrogatories		
DX-331	8/4/2017	Relator's Supplemental Responses to PHEAA's Third Set of Interrogatories		
DX-332	6/22/2017	Declaration of David M. Reicher [marked for reference only]		
DX-333	7/20/2017	Supplemental Declaration of David M. Reicher [marked for reference only]		
DX-334	6/22/2017	Expert Report of Louis G. Dudney, CPA, CFF [marked for reference only]		
DX-335	7/20/2017	Response Expert Report of Louis G. Dudney, CPA, CFF [marked for reference only]		
DX-336	6/22/2017	Expert Report of Jonathan I. Arnold, Ph.D. [marked for reference only]		
DX-337	7/20/2017	Rebuttal Expert Report of Jonathan I. Arnold, Ph.D. [marked for reference only]		
DX-338	7/6/2017	Email Obermeier to Majors re Oberg: outline of OIG material	US-NNT-00000988	US-NNT-00000992
DX-339	7/21/2017	Email Majors to Obermeier re Oberg: outline of OIG materials		
DX-340	7/28/2017	Email Sturm to Majors re OIG-- Confidential	US-NNT-00000001	US-NNT-00000001
DX-341	7/28/2017	Draft Declaration of Jeffrey Nekrasz	US-NNT-00000002	US-NNT-00000008
DX-342	8/2/2017	Email Majors to Sturm re Revised draft Nekrasz declaration	US-NNT-00001816	US-NNT-00001820
DX-343	8/3/2017	Email Howard to Obermeier re Revised draft Nekrasz declaration	US-NNT-00000305	US-NNT-00000306
DX-344	8/3/2017	Draft Declaration of Jeffrey Nekrasz	US-NNT-00000307	US-NNT-00000310
DX-345	9/19/2006	Entrance Conference Discussion - PHEAA/AES	EDOIG-PH-000736	EDOIG-PH-000737

Ex. No.	Date	Description	Beginning Bates	Ending Bates
DX-346	9/27/2006	Email Weiser to Nekrasz re Floor Eligibility Document	PHEAA-OBERG-387769	PHEAA-OBERG-387771
DX-347	9/00/2006	PHEAA Floor Eligibility Criteria Prepared in Response to OIG Review	EDOIG-PH-000827	EDOIG-PH-000828
DX-348	9/29/2006	Email Weiser to Nekrasz re Information Request	PHEAA-OBERG-387183	PHEAA-OBERG-387184
DX-349	11/29/2006	Email Nekrasz to Weiser re Information from Thursday Meeting	PHEAA-OBERG-386451	PHEAA-OBERG-386453
DX-350	1/30/2007	Email Trubia to Howard re Results - Market Research Inquiry	ED-I-001285	ED-I-001290
DX-351	00/00/2013	GAO at a Glance		
DX-352	9/7/2017	Relator's Brief in Opposition to PHEAA's Motions to Dismiss and for Summary Judgment, Dkt. 810		
DX-353	11/19/2004	ED Organization Chart		
DX-354	5/24/2005	Special Allowance Payments to New Mexico Educational Assistance Foundation for Loans Funded by Tax-Exempt Obligations, Final Audit Report, ED-OIG/A05E0017 MAY 2005		
DX-355	4/27/2007	Dear Colleague Letter FP-07-06, Audit Requirements for 9.5 Percent Minimum Special Allowance Payment Rate		
DX-356	11/21/2003	Letter J. Oberg to US DOE re Eliminating Waste in DOE Student Loan Programs (ECF No. 331-35)	PHEAA-OBERG-382079	PHEAA-OBERG-382080
DX-357	11/25/2003	Letter C. Fagnori to P. Link re Higher Education Provisions Related to the Federal Family Education Loan Program (FFELP) - Job Code 130347	OBERG00006114	OBERG00006115
DX-358	7/31/2006	Lenders Receiving Tax Exempt Special Allowance Payments for the Period 10/1/02 Through 6/30/2006	EFC PROD 000361	EFC PROD 000363
DX-359	3/15/2017	DOE Privilege Log (ED-A)		
DX-360	3/15/2017	DOE Privilege Log (ED-B part 1)		
DX-361	3/15/2017	DOE Privilege Log (ED-B part 2)		
DX-362	3/15/2017	DOE Privilege Log (ED-D to ED-I)		
DX-363	12/18/1980	Bulletin FR-109, New Provision Affecting Entities Make or Purchase Guaranteed Loans		
DX-364	9/28/1990	GAO Report Guaranteed Student Loans Profits of Secondary Market Lenders Vary Widely GAO/HRD-90-130BR		
DX-365	9/24/2002	SalomonSmithBarney, Student Loan ABS Primer		
DX-366	10/22/1977	Fitch Research, A Primer on Rating Student Loan Bonds		
DX-367	10/13/2003	Letter B. McPherson to W. Wall re DOE Review Report for Alabama Commission on Higher Education	OBERGIII_00015753	OBERGIII_00015769
DX-368	7/14/2004	Email J. Wallace to M. Halaska re Questionable Tax Exempt Billing with attachment	OBERGIII_00015770	OBERGIII_00015779

<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>Beginning Bates</b>	<b>Ending Bates</b>
DX-369	9/1/2002	Tax Exempt Issues	OBERGIII_00015780	OBERGIII_00015795
DX-370	7/13/2004	Email J. Wallace to M. Halaska re Questionable Tax Exempt Initiative	OBERGIII_00015796	OBERGIII_00015797
DX-371	12/15/2001	Trust Indenture, dated as of December 15, 2001 between PHEAA and Allfirst Bank, Securing \$92,925,000 aggregate principal amount of Student Loan Adjustable Rate Revenue Refunding Bonds, 2001 Series B	PHEAA-OBERG-043492	PHEAA-OBERG-043609
DX-372		ED OIG Procedures Report	EDOIG-PH-002679	EDOIG-PH-002859
DX-373		H.R. 5186, Taxpayer-Teacher Protection Act of 2004 (available at <a href="https://www.gpo.gov/fdsys/pkg/BILLS-108hr5186enr/pdf/BILLS-108hr5186enr.pdf">https://www.gpo.gov/fdsys/pkg/BILLS-108hr5186enr/pdf/BILLS-108hr5186enr.pdf</a> )		
DX-374		PL 109-171, Higher Education Reconciliation Act of 2005 (available at <a href="https://www.gpo.gov/fdsys/pkg/PLAW-109publ171/pdf/PLAW-109publ171.pdf">https://www.gpo.gov/fdsys/pkg/PLAW-109publ171/pdf/PLAW-109publ171.pdf</a> )		